



T.C. No.41 of 2019

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 22.04.2025

CORAM

THE HON'BLE MR.K.R.SHRIRAM, CHIEF JUSTICE

AND

THE HON'BLE MR.JUSTICE MOHAMMED SHAFFIQ

T.C. No.41 of 2019

The State of Tamil Nadu,
Rep. by the Joint Commissioner (CT),
Commercial Taxes Department,
Coimbatore Division, Coimbatore.

.. Petitioner

-vs-

Tvl.Alagu Air Products (P) Ltd.,
145, Palanisamy Street, K.K.Pudur,
Coimbatore-38.

.. Respondent

Prayer: Revision Petition filed under Section 38 of the Tamil Nadu General Sales Tax Act, 1959, against the common order dated 23.04.2014 passed in CTSA No.4 of 2005 on the file of Tamil Nadu Sales Tax Appellate Tribunal (Additional Bench), Coimbatore for the Assessment Year 1997-98.

For Petitioner : Mr.C.Harsha Raj
Special Govt. Pleader for Taxes

For Respondent : Mr.S.Ramanathan



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ORDER

(Order of the Court was made by the Hon'ble Chief Justice)

Mr.Harsha Raj states that the monetary limit involved in this tax case is below the monetary limit prescribed in Circular F.No.390/Misc/30/2023-JC, dated 02.11.2023. In support of this, he has also produced G.O. (Ms.) No.75, Commercial Taxes and Registration (D1) Department, dated 27.03.2025, issued in this regard. In view of the same, he seeks to withdraw the Tax Case.

2. Counsel also states that the withdrawal is only due to the monetary limit and without conceding the stand of the Department.

3. Accordingly, the Tax Case is dismissed as withdrawn. There shall be no order as to costs.

(K.R.SHRIRAM, CJ.)

(MOHAMMED SHAFFIQ, J.)

22.04.2025

Index : Yes/No

Neutral Citation : Yes/No

sra



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1. The Tamil Nadu Sales Tax Appellate Tribunal (Additional Bench), Coimbatore.
2. The Joint Commissioner (CT),
Commercial Taxes Department,
Coimbatore Division, Coimbatore.



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The Hon'ble Chief Justice
and
Mohammed Shaffiq, J.

(sra)

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